

EXHIBIT "B"

**COCHRAN & PEASE, LLC
DEBTOR-IN-POSSESSION
ESTIMATED REALIZABLE VALUE
UPON LIQUIDATION
APRIL 2020**

	<u>Book Value</u>	<u>Estimated Liquidation Value</u>
<u>CURRENT ASSETS</u>		
Cash in Bank	\$ 15,000.00	\$ 15,000.00
Accounts Receivable	\$ 5,000.00	\$ 4,000.00
TOTAL CURRENT ASSETS	<u>\$ 20,000.00</u>	<u>\$ 19,000.00</u>
Property and Equipment	\$ 125,000.00	\$ 10,000.00
Isuzu Box Truck	\$ 20,000.00	\$ 14,000.00
TOTAL ASSETS	<u>\$ 165,000.00</u>	<u>\$ 43,000.00</u>
<u>LIABILITIES</u>		
SECURED CLAIMS		
Timberland Bank's Secured Claim		\$ 20,000.00
POST-PETITION LIABILITIES		
Trade Payables (Post-Petition)		\$ 25,000.00
Professional Fees		\$ 20,000.00
Trustee and other Chapter 7 administrative costs		\$ 20,000.00
PRIORITY TAX CLAIMS		\$ 75,000.00
Total claims to be paid before payment to general unsecured		\$ 160,000.00

creditors

Total proceeds available to pay unsecured claims	\$ 43,000.00
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TOTAL UNSECURED CLAIMS	\$ 1,050,000.00
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PERCENTAGE RETURN TO UNSECURED CLAIMS	Zero percent (0%)
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